MAK 1952 ----

CLASSIFICATION

CENTRAL INTELLIGENCE AGENCY

REPORT

50X1-HUM

INFORMATION FROM

FOREIGN DOCUMENTS OR RADIO BROADCASTS

CD NO.

COUNTRY SUBJECT

(Economic)

Shanghai

Mar 1952

Chinese Annotated Bibliography, Item 385

DATE OF

INFORMATION 1952

HOW

PUBLISHED Book DATE DIST. 30 Jul 1953

WHERE

, PUBLISHED

DATE **PUBLISHED** NO. OF PAGES 1

LANGUAGE

Chinese

SUPPLEMENT TO REPORT NO.

D 784, OF THE U.S. CODE, AS AMENDED. ITS TRANSMISSION OR NEVI ATION OF ITS CONTENTS TO OR RECEIPT BY AN UNAUTHORIZED PERSON

THIS IS UNEVALUATED INFORMATION

SOURCE

See below.

Title: General Principles of State Enterprise Accounting

Author: P'an Hsu-lun (灣序倫), and Yu Wen-ch'ing (俞大青)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, March 1952 (Revised Edition)

Sponsor or

Issuing Authority: None indicated

No Pages: 230

Language: Chinese

Area of Coverage: China

Subjects Covered: Accounting practices for state-operated enterprise; capital construction; sources of capital construction funds. Forms, charts,

and tables.

Scholarship Evaluation: Elementary textbook.

Review: Differentiates between the application of accounting methods in state- . operated enterprises and in privately operated enterprises. Gives special attention to sources of capital funds and capital construction funds. Deals with general problems of fixed and current assets, liabilities, production costs, profits and losses, surplus, and financial

reports and statements.

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